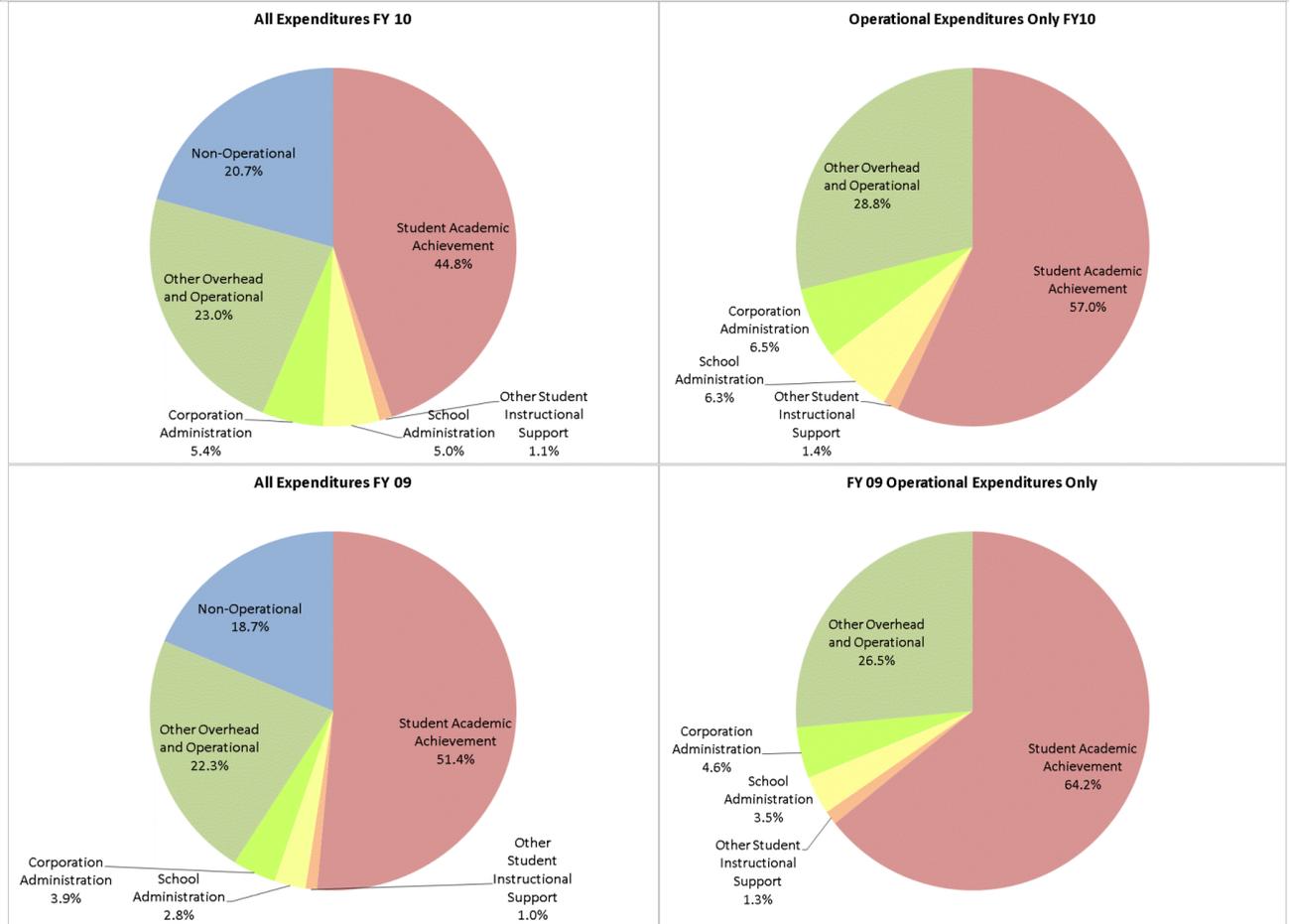


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**M S D Decatur Township (5300)**

M S D Decatur Township (5300)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$23,410,464	53.2%	\$29,530,549	48.9%	\$34,931,402	51.4%	\$35,018,481	44.8%
Student Instructional Support	\$2,813,747	6.4%	\$4,322,559	7.2%	\$2,559,900	3.8%	\$4,745,482	6.1%
Overhead and Operational	\$10,126,434	23.0%	\$15,707,457	26.0%	\$17,775,092	26.2%	\$22,231,799	28.4%
Nonoperational	\$7,647,143	17.4%	\$10,857,601	18.0%	\$12,675,628	18.7%	\$16,161,339	20.7%
<b>Grand Total</b>	<b>\$43,997,789</b>		<b>\$60,418,166</b>		<b>\$67,942,023</b>		<b>\$78,157,102</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY2000	FY2006	FY2009	FY2010
	59.6%	56.0%	55.2%	50.9%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**M S D Decatur Township (5300)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$76,745	\$1,612,604	\$1,609,501		> 500%	0%
	11100 Regular Programs; Elementary	\$6,590,792	\$7,984,296	\$12,726,777	\$12,616,252	91%	58%	-1%
	11200 Regular Programs; Middle/Junior High	\$3,410,574	\$3,839,096	\$4,217,064	\$4,133,216	21%	8%	-2%
	11300 Regular Programs; High School	\$4,246,428	\$4,458,507	\$7,111,794	\$7,164,987	69%	61%	1%
	11430 Vocational Education; Distributive Education	\$30,325	\$73,409	\$105,610	\$95,838	216%	31%	-9%
	11440 Vocational Education; Health Occupations	\$30,318	\$34,600	\$84,187	\$81,804	170%	136%	-3%
	11450 Vocational Education; Consumer and Homemaking	\$57,466	\$68,743	\$72,689	\$10,919	-81%	-84%	-85%
	11460 Vocational Education; Occupational Home Economics	\$23,559	\$65,956	\$147,361	\$103,233	338%	57%	-30%
	11490 Vocational Education; Industrial Education B	\$19,618	\$52,769	\$0	\$0	-100%	-100%	
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$14,746	\$0	\$0		-100%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$30,182	\$0	\$0		-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$142,168	\$171,365	\$210,301		48%	23%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$4,088	\$0			-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$20,100	\$111,585	\$81,382		305%	-27%
	12210 Mental Disabilities; Mild Mental Disabilities	\$225,891	\$763,968	\$1,050,715	\$1,080,604	378%	41%	3%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$1,755	\$205,359	\$216,915		> 500%	6%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$3,377	\$0	\$0		-100%	
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$6,849			
	12350 Physical Impairment; Homebound	\$0	\$25,035	\$18,247	\$17,234		-31%	-6%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$47,771	\$256,945			438%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$5,012			
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$530	\$26,194			> 500%
	12520 Culturally Different; Compensatory	\$48,049	\$29,496	-\$26,254	\$0	-100%	-100%	
	12610 Learning Disability	\$294,312	\$896,977	\$1,365,545	\$1,350,846	359%	51%	-1%
	12810 Special Education Preschool	\$18,499	\$207,384	\$42,524	\$58,879	218%	-72%	38%
	12900 Other Special Programs	\$16,610	\$136,180	\$293,259	\$259,761	> 500%	91%	-11%
	14100 Summer School Programs; Elementary	\$152,418	\$63,287	\$100,382	\$744,458	388%	> 500%	> 500%
	14200 Summer School Programs; Middle/Junior High School	\$52,843	\$21,636	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$86,347	\$91,473	\$42,657	\$68,667	-20%	-25%	61%
	16100 Remediation Testing	\$0	\$518,319	\$205,102	\$218,189		-58%	6%
	16200 Preventive Remediation	\$973,083	\$48,046	\$128,913	\$146,225	-85%	204%	13%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$1,590	\$55,886	\$44,160		> 500%	-21%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$100,454	\$148,946	\$130,835	\$138,291	38%	-7%	6%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$2,213,782	\$2,158,599	\$919,445	\$0	-100%	-100%	-100%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$960,072	\$1,449,515			51%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$20,104	\$26,113	\$28,108	\$28,550	42%	9%	2%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$4,318	\$74,155			> 500%
	22110 Improvement of Instruction; Service Area Direction	\$94	\$76,686	\$56,864	\$142,441	> 500%	86%	150%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$259,245	\$446,304	\$1,722,135	\$914,042	253%	105%	-47%
	22130 Improvement of Instruction; Instructional Staff Training	\$53,641	\$814	\$29,881	\$108,060	101%	> 500%	262%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$6,292	\$106,309	\$89,796	\$121,451	> 500%	14%	35%
	22220 Library/Media Services; School Library	\$93,082	\$141,157	\$585,097	\$608,237	> 500%	331%	4%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$74,740	\$0	\$0		-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$83,314			
	22360 Instruction, Related Technology; Network Support	\$0	\$384,509	\$0	\$0		-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$6,472	\$189,157			> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$399,916	\$600,554	\$502,622	\$529,055	32%	-12%	5%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$23,843			
	26497 2007 Account Code - Teachers Retirement Fund	\$913,886	\$1,504,004	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$20,337,628</b>	<b>\$25,338,573</b>	<b>\$34,931,402</b>	<b>\$35,018,481</b>	<b>72%</b>	<b>38%</b>	<b>0%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$98,394			
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$262,846	\$439,941	\$493,153		88%	12%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$5,500	\$0	\$1,795		-67%	
	21220 Guidance Services; Counseling Services	\$406,648	\$0	\$54	\$33	-100%		-39%
	21290 Guidance Services; Other Guidance Services	\$19,043	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$125,952	\$169,388	\$182,323	\$176,280	40%	4%	-3%
	21390 Health Services; Other Health Services	\$0	\$0	\$3,701	\$15,778			326%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**M S D Decatur Township (5300)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$82,189			
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$58,348	\$483			-99%
	24100 Office of The Principal	\$1,827,130	\$3,110,350	\$1,875,534	\$3,667,590	101%	18%	96%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$209,789			
<b>Student Instructional Support Total</b>		<b>\$2,378,773</b>	<b>\$3,548,084</b>	<b>\$2,559,900</b>	<b>\$4,745,482</b>	<b>99%</b>	<b>34%</b>	<b>85%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$28,925	\$24,393	\$13,217	\$24,716	-15%	1%	87%
	23150 Board of Education; Legal Services	\$26,136	\$30,471	\$18,234	\$53,537	105%	76%	194%
	23160 Board of Education; Promotion Expenses	-\$311	\$8,270	\$0	\$2,124		-74%	
	23190 Board of Education; Other Governing Body Services	\$931,475	\$0	\$13,154	\$13,131	-99%		0%
	23210 Executive Administration; Office of The Superintendent	\$0	\$2,062,712	\$4,998,301	\$2,475,239		20%	-50%
	23220 Executive Administration; Community Relations	\$1,714	\$0	\$1,580	\$6,857	300%		334%
	23230 Executive Administration; Staff Relations and Negotiations	\$15,943	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$0	\$43,439	\$78,508	\$32,930		-24%	-58%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$245,890			
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$40,844			
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$55,146			
	25191 Other Fiscal Services; Refund of Revenue	\$20,757	\$95,005	-\$2,984,802	\$34,107	64%	-64%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,767	\$5,863	\$8,659	\$152,175	> 500%	> 500%	> 500%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$3,744	\$3,273			-13%
	25199 Other Fiscal Services; Other	\$2,960	\$5,208	\$9,911	\$0	-100%	-100%	-100%
	25300 Printing, Publishing, and Duplicating Services	\$52,606	\$49,321	\$42,002	\$71,598	36%	45%	70%
	25600 Public Information Services	\$0	\$0	\$0	\$32,622			
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$45,176	\$142,136			215%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$52,809			
	25750 Personnel Services; Health Services	\$1,976	\$3,017	\$0	\$0	-100%	-100%	
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$1,399	\$40,188			> 500%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$10,627			
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$212,679	\$433,824			104%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$8,135			
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology	\$0	\$0	\$0	\$404			
	25890 Other Technology Services	\$0	\$0	\$168,091	\$299,154			78%
	25910 Judgments	\$91,012	\$0	\$0	\$0	-100%		
	25990 Other Support Services, Central	\$0	\$6,244	\$0	\$0		-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$63,814	\$96,061	\$180,288		183%	88%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,676,610	\$2,332,372	\$4,616,509	\$8,446,265	216%	262%	83%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,905	\$32,741	\$67,953	\$147,612	> 500%	351%	117%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$497,699	\$808,964	\$1,619,230	\$688,459	38%	-15%	-57%
	26499 2007 Account Code - Other	\$246,539	\$895,354	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$3,609	\$2,081			-42%
	26600 Operation and Maintenance of Plant Services; Security Services	\$219,389	\$314,351	\$347,945	\$275,417	26%	-12%	-21%
	26700 Operation and Maintenance of Plant Services; Insurance	\$172,420	\$243,639	\$535,550	\$389,923	126%	60%	-27%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$43,391	\$883,450	\$235,840	\$179,988	315%	-80%	-24%
	27010 Student Transportation; Service Area Direction	\$441,120	\$261,070	\$510,872	\$459,895	4%	76%	-10%
	27100 Student Transportation; Vehicle Operation	\$908,324	\$1,746,932	\$1,917,103	\$2,328,624	156%	33%	21%
	27200 Student Transportation; Monitoring Services	\$70,822	\$62,971	\$42,388	\$226,749	220%	260%	435%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$81,221	\$674,809	\$932,234	\$920,517	> 500%	36%	-1%
	27400 Student Transportation; Purchase of School Buses	\$821,328	\$929,907	\$539,453	\$155,787	-81%	-83%	-71%
	27500 Student Transportation; Insurance on Buses	\$0	\$67,659	\$72,609	\$38,376		-43%	-47%
	27900 Student Transportation; Other Student Transportation Services	\$280,722	\$406,334	\$634,620	\$70,340	-75%	-83%	-89%
	27910 Student Transportation; Bus Driver Training	\$2,548	\$0	\$0	\$0	-100%		
	31100 Food Services Operations; Service Area Direction	\$93,572	\$182,793	\$296,705	\$368,506	294%	102%	24%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,479,007	\$1,895,065	\$1,220,167	\$1,400,687	-5%	-26%	15%
	31300 Food Services Operations; Food Delivery	\$0	\$5,266	\$0	\$0		-100%	
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$1,202,378	\$1,454,807			21%
	31900 Other Food Services	\$0	\$109,940	\$254,013	\$266,013		142%	5%
<b>Overhead and Operational Total</b>		<b>\$9,215,579</b>	<b>\$14,251,371</b>	<b>\$17,775,092</b>	<b>\$22,231,799</b>	<b>141%</b>	<b>56%</b>	<b>25%</b>
<b>Nonoperational</b>								

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**M S D Decatur Township (5300)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	33200 Community Recreation	\$124,470	\$155,863	\$178,958	\$188,245	51%	21%	5%
	33300 Civic Services	\$12,331	\$7,490	\$0	\$4,032	-67%	-46%	
	33400 Athletic Coaches	\$254,135	\$291,185	\$293,802	\$276,926	9%	-5%	-6%
	33990 Other Community Services; Other	\$342,047	\$297,997	\$145,690	\$89,079	-74%	-70%	-39%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$70,719	\$898,172	\$350,891	\$252,377	257%	-72%	-28%
	43000 Facilities Acquisition and Construction; Professional Services	\$19,119	\$52,464	\$87,598	\$144,211	> 500%	175%	65%
	45100 Building Acquisition, Construction and Improvements	\$1,651,250	\$92,952	\$169,572	\$160,244	-90%	72%	-6%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$424,800	\$634,800	\$0	\$0	-100%	-100%	
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	-\$15,610	\$0	\$0			
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$4,908	\$1,871,151	\$452,173	\$1,276,928	> 500%	-32%	182%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$23,183	\$3,398	\$342,036	\$463,114	> 500%	> 500%	35%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,305,343	\$448,597	\$173,401	\$240,993	-82%	-46%	39%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$42,962	\$13,860	\$40,015	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$240,000			
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$53,379	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$145,361			
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$136,272	\$994,604	\$1,249,229		> 500%	26%
	52300 Debt Services; Interest on Debt; Emergency Loans	\$210,000	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,401,015	\$5,191,651	\$2,464,922	\$4,096,102	71%	-21%	66%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$6,768,839	\$7,037,980			4%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$11,317	\$2,970			-74%
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$0	\$2,475			
	54200 Common School Fund; Principal	\$625,507	\$613,603	\$50,818	\$218,930	-65%	-64%	331%
	54250 Common School Fund; Interest	\$0	\$0	\$89,915	\$59,841			-33%
	60700 Nonprogramed Charges; Scholarships	\$4,750	\$6,750	\$7,700	\$12,305	159%	82%	60%
<b>Nonoperational Total</b>		<b>\$7,516,540</b>	<b>\$10,700,594</b>	<b>\$12,675,628</b>	<b>\$16,161,339</b>	<b>115%</b>	<b>51%</b>	<b>27%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$428,936	\$466,478	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,791,524	\$2,269,196	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$86,793	\$167,499	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$2,199,366	\$3,616,171	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$3,321	\$5,907	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$39,329	\$54,292	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$4,549,269</b>	<b>\$6,579,544</b>	<b>\$0</b>	<b>\$0</b>			